

ROGER H. EPSTEIN

EDUCATION

Legal Georgetown University Law Center, Washington, D.C., with Honors, 1972;
Editor, Georgetown Law Review

Undergraduate University of Maryland, B.S. in Accounting Degree, 1967

EXPERIENCE

1972-Present Cades Schutte LLP, Tax Attorney, Chairman, Tax Department

1985-1996 Director, Theo. H. Davies & Co., Ltd.
1195-2000 Trustee, Queen's Medical Center

1970-72 Tax Law Specialist, Corporate Rulings Branch, IRS National Office,
Washington, D.C.

1967-70 Internal Revenue Agent, Washington, D.C.

Regular speaker at local and national tax conferences, including Chaminade Hawaii Tax Institute, Hawaii Society of CPA presentations, National Business Institute, International Fiscal Association, and ABA Immigration Section.

Publications: *Hawaii State Taxation of Banks and Other Financial Institutions*, 1995; Vol 59, Georgetown Law Journal, June 1971, Notes, p.1299.

ASSOCIATIONS AND RECOGNITIONS

Of Counsel, Udom-Prok & Associates International Lawyers, Bangkok, Thailand; IRS Western Region Bar Association Tax Liaison Committee.

Listed in Who's Who in American Law, Best Lawyers in America; A.V rated in Martindale Hubbell since 1980

COMMUNITY ACTIVITIES

Board of Trustees, The Queen's Medical Center (1995-2000); President and Director of Maitreya Institute (1982-present) (Tibetan Buddhist founded, educational institute presenting ecumenical studies in art, healing, spirituality, and peace of all cultures and religions); Chairman of Board, Tai Hsuan Foundation (1980-1995) (Chinese Taoist school for Chinese studies and acupuncture); Director, Montessori Community School of Hawaii (1991-1992); Sunday School Teacher, Unity Church (1990-1992); Board President, Hawaii Center for Attitudinal Healing (2000-present); Board Chairman, Hawaii State Consortium for Integrative Healthcare (1998-present); Member, Tax and International Subcommittee of American Bar Association; Member, Section Hawaii Bar Association Tax Section; Member, Hawaii Chamber of Commerce Subcommittee on Taxation; Director, Hawaii Tax Foundation.

EXHIBIT E1